

ATTESTATION ENGAGEMENT

Clerk of the Court of
Common Pleas
Carbon County, Pennsylvania
For the Period
January 1, 2013 to December 31, 2016

December 2018



Commonwealth of Pennsylvania
Department of the Auditor General
Eugene A. DePasquale • Auditor General



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EUGENE A. DePASQUALE
AUDITOR GENERAL

Independent Auditor's Report

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue
Harrisburg, PA 17128

We have examined the accompanying statement of receipts and disbursements (Statement) of the Clerk of the Court of Common Pleas, Carbon County, Pennsylvania (County Officer), for the period January 1, 2013 to December 31, 2016, pursuant to the requirements of Section 401(b) of *The Fiscal Code*, 72 P.S. § 401(b). The County Office's management is responsible for presenting this Statement in accordance with the criteria set forth in Note 1. Our responsibility is to express an opinion on this Statement based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the Statement is presented in accordance with the criteria described above, in all material respects. An examination involves performing procedures to obtain evidence about the statement of receipts and disbursements. The nature, timing and extent of the procedures selected depend on our judgement, including an assessment of the risks of material misstatement of the Statement, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are mandated by Section 401(b) of *The Fiscal Code* to audit the accounts of each county officer to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. *Government Auditing Standards* issued by the Comptroller General of the United States include attestation engagements as a separate type of audit. An attestation engagement performed pursuant to *Government Auditing Standards* involves additional standards that exceed the standards provided by the American Institute of Certified Public Accountants. Accordingly, this attestation engagement complies with both *Government Auditing Standards* and Section 401(b) of *The Fiscal Code*.

Independent Auditor's Report (Continued)

In our opinion, the Statement referred to above, for the period January 1, 2013 to December 31, 2016, is presented in accordance with the criteria set forth in Note 1, in all material respects.

In accordance with *Government Auditing Standards*, we are required to report all deficiencies that are considered to be significant deficiencies or material weaknesses in internal control; fraud and noncompliance with provisions of laws or regulations that have a material effect on the Statement; and any other instances that warrant the attention of those charged with governance; noncompliance with provisions of contracts or grant agreements, and abuse that has a material effect on the Statement. We are also required to obtain and report the views of responsible officials concerning the findings, conclusions, and recommendations, as well as any planned corrective actions. We performed our examination to express an opinion on whether the Statement is presented in accordance with the criteria described above and not for the purpose of expressing an opinion on internal control over reporting on the Statement or on compliance and other matters; accordingly, we express no such opinions.

Our consideration of internal control over reporting on the Statement was for the limited purpose of expressing an opinion on whether the Statement is presented in accordance with the criteria described above and was not designed to identify all deficiencies in internal control over reporting on the Statement that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Statement will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies listed below to be material weaknesses:

- Fines, Costs, Fees and Surcharges Were Not Assessed Timely.
- Inadequate Internal Controls Over Receipts - Bail Account.
- Inadequate Internal Controls Over The Bank Account - Fines And Cost Account.

Independent Auditor's Report (Continued)

As part of obtaining reasonable assurance about whether the Statement is free from material misstatement, we performed tests of the County Office's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of Statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our engagement, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we did note another matter that, while not required to be included in this report by *Government Auditing Standards*, has/have been included in the findings below:

- Inadequate Assessment Of Fines, Costs, Fees And Surcharges.

The purpose of this report is to determine whether all moneys collected on behalf of the Commonwealth have been correctly assessed, reported and promptly remitted. This report is not suitable for any other purposes.

We appreciate the courtesy extended by the Clerk of the Court of Common Pleas, Carbon County, to us during the course of our examination. If you have any questions, please feel free to contact Michael B. Kashishian, CPA, CGAP, CFE, Director, Bureau of County Audits, at 717-787-1363.



Eugene A. DePasquale
Auditor General

September 5, 2018

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CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Receipts:

Department of Transportation		
Title 75 Fines	\$	130,230
Overweight Fines		4,261
Department of Revenue Court Costs		50,678
Crime Victims' Compensation Costs		126,830
Crime Commission Costs/Victim Witness Services Costs		86,098
Domestic Violence Costs		11,052
Emergency Medical Services Fines		9,032
DUI - ARD/EMS Fees		15,425
CAT/MCARE Fund Surcharges		58,530
Judicial Computer System/Access to Justice Fees		96,700
Offender Supervision Fees		584,902
Constable Service Surcharges		26
Criminal Laboratory Users' Fees		43,801
Probation and Parole Officers' Firearm Education Costs		10,635
Substance Abuse Education Costs		170,857
Office of Victims' Services Costs		15,621
Miscellaneous State Fines and Costs		<u>184,627</u>
 Total receipts (Note 2)		 1,599,305
 Disbursements to Commonwealth (Note 3)		 <u>(1,599,305)</u>
 Balance due Commonwealth (County) per settled reports (Note 4)		 -
 Examination adjustments		 <u>-</u>
 Adjusted balance due Commonwealth (County) for the period January 1, 2013 to December 31, 2016	 \$	 <u><u>-</u></u>

Notes to the Statement of Receipts and Disbursements are an integral part of this report.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
NOTES TO THE STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

1. Criteria

The Statement of Receipts and Disbursements provides a summary of receipts and disbursements by category. The categories and the amounts of fines, costs, fees, and surcharges assessed are based on Pennsylvania laws and regulations.

The Statement was prepared in accordance with reporting requirements prescribed by the Pennsylvania Department of Revenue. Under this method, only the Commonwealth portion of cash receipts and disbursements are presented, revenues are recognized when received, and expenditures are recognized when paid.

2. Receipts

Receipts are comprised of fines, costs, fees, and surcharges collected on behalf of the Commonwealth. These fines, costs, fees, and surcharges represent collections made on summary and criminal cases filed with the Clerk of the Court of Common Pleas' Office.

3. Disbursements

Total disbursements are comprised as follows:

Clerk of the Court checks issued to:

Department of Revenue	\$ 1,597,610
Fish and Boat Commission	324
State Police	55
Department of Transportation	<u>1,316</u>

Total	<u>\$ 1,599,305</u>
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4. Balance Due Commonwealth (County) For The Period January 1, 2013 To December 31, 2016

This balance reflects a summary of monthly transmittal reports as settled by the Department of Revenue.

5. County Officer Serving During Examination Period

William McGinley served as the Clerk of the Court of Common Pleas for the period January 1, 2013 to December 31, 2016.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 1 - Fines, Costs, Fees and Surcharges Were Not Assessed Timely

Our examination of the accounting records found that, as of December 31, 2016, there was \$103,130.55 being held in escrow for payments on cases that had not yet been assessed fines, costs, fees and surcharges after sentencing.

Our examination disclosed that the now retired Clerk of Court was solely responsible for assessing the fines, costs, fees and surcharges on all cases. Office staff were not trained nor were they permitted to assess the fines, costs, fees and surcharges on cases. The office had a large backlog of cases on which fines, costs, fees and surcharges were not assessed timely and funds were held in escrow for long periods of time. As a result, we could not determine the amount of funds due the Commonwealth and not remitted timely.

Good internal accounting control procedures ensure that fines, costs, fees and surcharges are assessed on all cases timely after sentencing and funds received are promptly remitted to the appropriate parties. Without a good system of internal controls over the assessment of fines, costs fees and surcharges, the possibility of funds being lost or misappropriated increases significantly.

This condition existed because the office failed to timely assess fines, costs, fees and surcharges on cases once an individual had been sentenced.

Recommendations

We recommend that the office assess fines, costs, fees and surcharges on all cases accurately and timely. We further recommend that after the office assesses the funds to be collected, the office should immediately remit any funds collected to the appropriate parties.

Management's Response

The Director of the Bureau of Collections on behalf of the Acting Clerk of Court of Common Pleas responded as follows:

All assessing of cases was being done personally by the [now retired] elected Clerk of the Court. Under his authority, he gave no permission for anyone else among his staff to assess cases nor was anyone trained on how to assess cases in his absence or with his assistance. The knowledge of what and how a case should be assessed was confined to his own memory. This introduced human error and a lack of supervision and correction to an already complicated process.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 1 - Fines, Costs, Fees and Surcharges Were Not Assessed Timely (Continued)

Management's Response (Continued)

After a thorough search of his office for any documentation relating to the process of assessing cases, few, if any, items were recovered that could shed light on his process of assessing cases. Furthermore, prior to his retirement, he spent no time training anyone on how to assess cases. His action continues to hamper any attempts at assessing cases with fidelity. In cooperation and collaboration with our District Court Administrator, the County Commissioners, and the Acting Clerk of Court, a contract was approved to hire Lehigh County employees experienced in assessing cases, to assess our cases until we are able to assess them accurately ourselves.

The audit reported on cases that had been sentenced during the time period of this audit but had yet to be assessed as of May 31, 2018. A growing issue of cases not being assessed timely had begun during the time period of this audit and continued beyond it. Again, this process of assessing cases was under the complete control of the former Clerk of Court and no one was permitted to assist. The former Clerk of Court had often given the excuse of not having enough staff to process the amount of cases coming through his office resulting in the backlog mentioned. However, there were often times when employment positions would remain open in his office for extended amounts of time without being filled. Further, his staff was never permitted nor trained to assess cases making the reasons he gave lacking real substance.

This ongoing predicament continues to be problematic for the court on many fronts. The aforementioned hiring of Lehigh County employees is helping resolve this issue but long term changes are expected when the former Clerk of Court's official replacement is named. When cases had not been assessed for an extended amount of time and a need presented itself, for example: for the purpose of this audit, or if someone made a complaint of not having their assessments timely; individual cases were expedited on an as needed basis.

This is a common occurrence to help facilitate the special requests of the public who are being unfairly affected by the backlog. It is expected that this will continue until we reach a point of acceptable normalcy when the backlog is sufficiently current.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 1 - Fines, Costs, Fees and Surcharges Were Not Assessed Timely Continued)

Management's Response (Continued)

It was reported in the audit that there is \$103,130.55 being held in escrow for payments on cases that have not yet been assessed. When the backlog of unassessed cases became prevalent to other offices and the Court, it was noted that defendants would still be required to make minimum monthly payments of \$50.00/month on their case until their cost balance is assessed. This money would be put into escrow on their case until it can be applied to the assessments. With the backlog reaching timeframes of 2+ years in some instances (1.5 years in most), the balances of money put into escrow has accumulated significantly. The reasoning here is that when the costs are entered, the money paid will then be applied and the defendant's balance will be a more manageable one aiding in their ability to pay their case in full within the time allotted by the Court.

This process, though it may be odd, has proven to be most valuable. CPCMS allows for the deposit of money into escrow on a case by case basis and provides a trustworthy tracking system for applying that escrow later. This process has been instrumental for helping defendants remain in compliance with probation and the Court.

Once the backlog of unassessed cases has been corrected, this large balance of escrow will dissipate and return to its normal ranges. This is just a symptom of the problem that will correct itself in time and in diligence.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 2 - Inadequate Internal Controls Over Receipts - Bail Account

The examination of the Bail account records disclosed that, of 85 receipts tested, 48 were not deposited on the same day as collected. The time lapse from the date of receipt to the subsequent date of deposit ranged from 2 days to 396 days. In addition, we found six receipts totaling \$1,250 that were not deposited. It should be noted that these funds were not Commonwealth funds.

A good system of internal controls ensures that all monies collected are deposited intact at the bank on the same day as collected.

Without a good system of internal controls over funds received by the office, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its receipts.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over receipts as noted above.

Management's Response

The Director of the Bureau of Collections on behalf of the Acting Clerk of Court of Common Pleas responded as follows:

As per the findings, six bail payments were not receipted totaling \$1,250.00 and 48 late bail deposits were made ranging from 2 to 396 days. Admittedly, this shows a complete lack of internal controls in reference to regular depositing of bail money and has resulted in mishandling of money and an investigation into missing money. This is completely unacceptable and unnecessary and steps are being taken to correct this glaring problem.

First and foremost, the former Clerk of Court, had FULL control over these processes, established these processes within his office, was repeatedly warned by the Controller of Carbon County and other county officials of the lack of internal controls and the problems this creates, and yet made no sufficient attempts to correct the issues present. This resulted in the negative findings we have today.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
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Finding No. 2 - Inadequate Internal Controls Over Receipts - Bail Account
(Continued)

Management's Response (Continued)

The former Clerk of Court retired on May 1, 2018 and the office's Second Deputy, was named the Acting Clerk of Court in his stead. Her assumption of the position was immediately met with the discovery of the many failed processes regarding the finances of the Clerk of Courts Office – many of which are reported in this audit and all of which are being reviewed, revised, and corrected and implemented to this day in cooperation with the County Controller, the Court, the Commissioners, and other officials.

In particular, the process for receipting bail payments is being completely overhauled. Many payments were previously being taken at the Carbon County Prison and then receipted at a later date at the Clerk's Office causing many delays in depositing. Receipts were not often given to the prison official upon their delivery of the payments further clouding the timeliness of the receipting and depositing of the money. This process has been, and continues to be, re-evaluated and corrected in cooperation with the County Controller and Prison Officials. Receipts are now always being given to the prison official delivering the money and every attempt to make regular deposits are being made.

It should also be noted that the former Clerk of Court gave absolutely no authorization to any staff, including his first or second deputies, to change the processes. Furthermore, attempts at addressing or discussing obvious issues were met with anger and immediate dismissal of the topic. His control over his office was absolute and final. Now that he is retired, open communication, training, and delegation of duties are occurring in most aspects of the finances regarding the Clerk's Office.

In reference to the bail payments that were never deposited, the Office of the Attorney General has opened an investigation and we await their findings. Meanwhile, the key players in the reformation of the Clerk of the Court's Office are fully cooperating in the investigation and are confident in their ability to resurrect the integrity of the office.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 3 - Inadequate Internal Controls Over The Bank Account - Fines And Cost Account

Our examination of the Fines and Cost account records disclosed the following deficiencies in the internal controls over the bank account:

- There were 122 outstanding checks totaling \$10,588.84, dated from September 5, 2014 to June 10, 2016 that were still outstanding as of December 31, 2016.
- In addition we also found that of 45 receipts tested, there were 25 instances in which cash greater than \$500 was held overnight. The amount of cash held overnight ranged from \$535.00 to \$3,743.67.

A good system of internal controls ensures that:

- Adequate procedures are established to follow-up on all outstanding checks. If a check is outstanding for over 180 days, efforts should be made to locate the payee. If efforts to locate the payee are unsuccessful, the amount of the check should be removed from the outstanding checklist, added back to the checkbook balance, and subsequently held in escrow for unclaimed escheatable funds.
- In addition, all monies, including partial payments received (e.g. cash, checks, and money orders), must be deposited in the bank at the end of every business day. A bank night depository may be used by any entity that cannot get to the bank during banking hours. Money should not be taken home, left in the office overnight, or unattended.

Without a good system of internal controls over the bank account, the possibility of funds being lost or misappropriated increases significantly.

These conditions existed because the office failed to establish adequate internal controls over its bank account.

Recommendation

We recommend that the office establish and implement an adequate system of internal controls over the bank account as noted above.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 3 - Inadequate Internal Controls Over The Bank Account - Fines And Cost Account (Continued)

Management's Response

The Director of the Bureau of Collections on behalf of the Acting Clerk of Court of Common Pleas responded as follows:

The first issue raised is that excessive funds are being held overnight. As the director, it is my responsibility to provide appropriate procedures to account for all monies paid to this office and oversee the proper deposit and application of said funds. As per county policy, all monies received are immediately receipted and then deposited within a 24 hour window with the only exceptions being weekends and holidays. Deposits are done every open business day without exception. Deposits are done around mid-day in order to allow for balancing and the most efficient assignment of staff to the task.

Any payments received after the deposit is done are kept in a 500lb safe measuring 5' tall and 30" wide. The safe walls are concrete filled and the safe is fire rated. Notice has also been given to us that any attempt to move the safe from its current location will result in structural problems under the floor. Furthermore, at the end of every day, the money on hand is counted and compared to the amounts receipted in the computer system. A balance of those amounts is required before closing of the office. The amounts are written on a note before locking the safe for the evening and the amounts are re-counted immediately the next morning. Ergo, with no ability to remove the safe, break into the safe, the balancing of the money before the end of every day, and the re-counting of the money to start every day, the money on hand is considered secure.

The second condition of this finding was that *"there were 122 long outstanding checks totaling \$10,588.84 dated from September 5, 2014 to June 10, 2016 which were still outstanding as of December 31, 2016."*

The task of reviewing outstanding checks was under the sole supervision of the previous Clerk of Court. Requests were made by both the County Controller and the Director of the Bureau of Collections to establish an escheat process. It was the former Clerk of Court's opinion that uncashed checks issued to individuals that could not be located should not be escheated, but that they should be located – regardless of the length of time needed to locate them - and the checks reissued. While it was a noble attempt, it was explained to him on several occasions that many of these checks are issued to businesses that are no longer doing business and individuals who are deceased.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
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**Finding No. 3 - Inadequate Internal Controls Over The Bank Account - Fines And Cost
Account (Continued)**

Management's Response (Continued)

Attempts at locating the individuals were made. Prior to my employment here at the Bureau, I had access to [specific computer software] for locate purposes. I continued that access in my current capacity and attempted to locate individuals whenever possible. As a matter of fact, we were also granted access to a program that helps locate individuals nationwide. Some were located and checks were reconciled. Check recipients that were unable to be located should have had their money escheated. Still, an escheat process was not implemented by the former Clerk of Court.

Since the former Clerk of Court's retirement, and since this audit, the obvious need for an escheat process has been never clearer and has the full support of all involved. A process to do this electronically via our computer system, CPCMS, is available and will be utilized going forward. At my earliest capability, establishing an escheat process will be done and reports will be pulled to escheat the many long overdue outstanding checks thus reducing greatly the amount of outstanding checks.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. Although we recognize the office's concern over funds held overnight, it is imperative that receipts are deposited on a timely basis to prevent the increased potential for funds to be lost, stolen, or misappropriated. During our next examination, we will determine if the office complied with our recommendation.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees And Surcharges

Our examination disclosed that the office did not assess certain fines, costs, fees, and surcharges as mandated by law. Of 58 cases tested, we noted the following discrepancies:

- There was 1 case in which the Judicial Computer System/Access To Justice (JCS/ATJ) Fees was under assessed by \$23.50.
- There were 2 cases in which the Substance Abuse Education Cost was over assessed.
- There were 8 cases in which the DNA Cost was not assessed.
- There were 12 cases in which the Criminal Justice Enhancement Account Fee was not assessed properly.
- There was 1 case in which the DUI-ARD-EMS fee was assessed in error.

The following state statutes address the assessment of fines, costs, fees, and surcharges that were not properly assessed:

- Title 42 Pa. C.S.A. § 3733 provides for the collection of Judicial Computer System/Access to Justice (JCS/ATJ) Fees. It should be noted that these fees should not be assessed on Accelerated Rehabilitative Disposition (ARD) cases prior to December 8, 2009.
- Substance Abuse Education Costs amended Title 18 by adding Section 7508. This section imposed a \$100 cost on driving under the influence (DUI) offenses and on all drug related offenses covered in the Controlled Substance, Drug, Device and Cosmetic Act. Also, effective February 1, 2004, DUI offenses in which the offender's blood alcohol level is greater than .16% require an additional \$200 cost. The cost is distributed 50/50 between the County and Commonwealth.
- Effective January 31, 2005, Title 44 P.S. § 2322, specifies that all felonies, regardless of offense, and misdemeanors for § 2910 (relating to luring a child into a motor vehicle) and § 3126 (relating to indecent assault), authorizes the automatic assessment of a \$250 DNA cost when a DNA sample is taken.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
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JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Continued)

- Effective November 10, 2007, Title 42 Pa.C.S. § 3575 (b) provides for the collection of a \$50 Criminal Justice Enhancement Account (CJEA) Fee if a defendant accepts Accelerated Rehabilitative Disposition, is convicted of or enters a plea of guilt or nolo contendere for a felony, misdemeanor of the first degree or misdemeanor of the second degree as set forth in Title 18 PA.C.S. (relating to crimes and offenses), or is convicted of or enters a plea of guilt or nolo contendere for a violation of Title 35, Section 780-113(a)(16), known as The Controlled Substance, Drug, Device and Cosmetic Act.
- Title 35 P.S. § 6934 (b) provides for the collection of a \$25 DUI-ARD EMS Fee on all driving under the influence (DUI) offenses where there is an Accelerated Rehabilitative Disposition (ARD).

The improper assessing of these costs and fees resulted in the defendant not being assessed the proper amount of costs and fees associated with the violation; and/or a loss of revenue to the Commonwealth and County.

These incorrect assessments occurred because the office was not aware or up-to-date on laws and regulations regarding the proper assessment of Commonwealth fines, costs, fees, and surcharges.

Recommendations

We recommend that the office review the laws noted above to ensure that fines, costs, fees, and surcharges are assessed as mandated by law.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
FINDINGS AND RECOMMENDATIONS
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JANUARY 1, 2013 TO DECEMBER 31, 2016

Finding No. 4 - Inadequate Assessment Of Fines, Costs, Fees, And Surcharges (Continued)

Management's Response

The Director of the Bureau of Collections on behalf of the Acting Clerk of Court of Common Pleas responded as follows:

Many state fees were incorrectly assessed or not assessed at all. They include but are not limited to CJEA, DNA, SAE, DUI-ARD-EMS, and JCP.

All assessing of cases was being done personally by the former Clerk of the Court. Under his authority, he gave no permission for anyone else among his staff to assess cases nor was anyone trained on how to assess cases in his absence or with his assistance. The knowledge of what and how a case should be assessed was confined to his own memory. This introduced human error and a lack of supervision and correction to an already complicated process.

After a thorough search of his office for any documentation relating to the process of assessing cases, few, if any, items were recovered that could shed light on his process of assessing cases. Furthermore, prior to his retirement, he spent no time training anyone on how to assess cases. This continues to hamper any attempts at assessing cases with fidelity.

This finding of inaccurate assessments will continue to haunt our cases until a more comprehensive review of the requirements of state and county fees is put together and a localized training is done with the staff or designated people to assess cases.

In cooperation and collaboration with our District Court Administrator, the County Commissioners, and the Acting Clerk of Court, a contract was approved to hire Lehigh County employees experienced in assessing cases, to assess our cases until we are able to assess them accurately ourselves.

Auditor's Conclusion

We appreciate the current officeholder's efforts to correct these issues. During our next examination, we will determine if the office complied with our recommendations.

CLERK OF THE COURT OF COMMON PLEAS
CARBON COUNTY
REPORT DISTRIBUTION
FOR THE PERIOD
JANUARY 1, 2013 TO DECEMBER 31, 2016

This report was initially distributed to:

The Honorable C. Daniel Hassell
Secretary
Pennsylvania Department of Revenue

The Honorable Thomas B. Darr
Court Administrator of Pennsylvania
Supreme Court of Pennsylvania
Administrative Office of Pennsylvania Courts

Mr. Thomas J. Dougherty
Director
Division of Grants and Standards
Pennsylvania Board of Probation and Parole

The Honorable William McGinley
Clerk of the Court of Common Pleas

The Honorable Robert M. Crampsie
Controller

The Honorable Wayne E. Nothstein
Chairperson of the Board of Commissioners

The Honorable Roger N. Nanovic
President Judge

This report is a matter of public record and is available online at www.PaAuditor.gov. Media questions about the report can be directed to the Pennsylvania Department of the Auditor General, Office of Communications, 229 Finance Building, Harrisburg, PA 17120; via email to: news@PaAuditor.gov.